

INTERIM IRM PROCEDURAL UPDATE

DATE: 1/30/2012

NUMBER: WI-21-0112-0240

SUBJECT: Telephone Requirements for RRA '98 (Restructuring and Reform Act of 1998) Section 3709

AFFECTED IRM(s)/SUBSECTION(s): 21.3.4

CHANGE(s):

IRM 21.3.4.3.3 - Updates 3709 Line information

3. Callers will be greeted with a recorded script. The script will advise the taxpayer of the options available to obtain assistance. These options will include toll-free numbers for individual and business inquiries, IRS.gov and visiting a TAC office without an appointment. The message will advise that we no longer schedule appointments for return preparation, that courtesy return preparation is provided on a first come, first served basis, and that we only provide same day service at designated TAC locations. IRS personnel will respond to all messages regardless of the issue. See IRM 1.4.11-1, *Field Assistance Telephone Script*, for standard scripts to be used.

IRM 21.3.4.3.3.1 - Updates 3709 Line information

1. Any taxpayer or practitioner requiring assistance can walk into any TAC, call the toll-free number, or call a local number to schedule an appointment for an ongoing, complex tax account issue during business hours or during limited extended hours.
2. The local number will be connected to a voice messaging system, per the Restructuring and Reform Act (RRA 98) to make or change account appointments. Messages will be retrieved locally or centrally and the taxpayer or practitioner will be called back within 2 business days to arrange an account appointment.

NOTE: Taxpayers will not be given assistance with their tax issues on the 3709 line.

3. The script for this messaging system will clearly instruct the caller to call the toll-free numbers for tax law and account questions, or visit our office to establish an account appointment. We no longer schedule appointments for return preparation and only provide same day service on a first come, first served basis.

4. Although all messages will be returned, tax law and account questions will be referred to the appropriate toll-free number if the taxpayer or practitioner does not require an appointment.

IRM 21.3.4.3.3.1.1 - Updates 3709 Line information

6. **Taxpayer Requests Appointment** - If a taxpayer requests an account appointment with an FA employee, the request will be routed to the Group Manager (GM) or designated technical employee for the TAC in which the taxpayer has requested an appointment. The GM (or designated technical employee) will contact the taxpayer to obtain any necessary information and schedule the appointment. Employees retrieving/returning messages should use the chart below to determine when to route a call to the GM or technical employee.

NOTE: This does not extend the 2 business days time frame for contacting the taxpayer.

Procedures For Returning Calls on 3709 Phone Line (Clerical Employee)	
IF	THEN
Taxpayer (TP) did not request an appointment when message was left.	Clerical employee calls the taxpayer.
TP requests a form or needs assistance with a tax law or account inquiry.	Advise taxpayer that an appointment is not required for these services and provide appropriate toll-free number and/or availability of IRS.gov.
TP needs to reschedule an appointment with another business unit.	Advise the taxpayer the request has been forwarded to the employee with whom they have a scheduled appointment, and they will receive a call back from that employee.
You cannot determine if an account appointment should be made based on message or when TP is called back.	Message is referred to GM or designated technical employee for call back. This does not extend the 2 business day call back requirement.
TP states he/she has a disability.	Message is referred to GM or designated technical employee for call back. This does not extend the 2 business day call back requirement.
TP requested an account appointment when call was returned or when	Message is referred to GM or designated technical employee for call back. This does not extend the 2 business day call back

message was retrieved.	requirement.
TP requests an account appointment in a TAC with 1 or less employees.	Advise TP of options in 7a and 7b below unless the taxpayer stated he/she has a disability. If the taxpayer is disabled the call is referred to GM or designated technical employee for call back. This does not extend the 2 business day requirement.

7. **TACs With One Or Fewer Employees** – If a taxpayer requests an account appointment in a TAC with one or fewer employees, advise the taxpayer that appointments cannot be made at that location since we would be unable to assist walk-in taxpayers. There is no special script for these TACs. Unless the taxpayer is disabled, offer the following options:
- Advise the taxpayer an account appointment can be requested in the nearest TAC location with 2 or more employees.
 - Advise the taxpayer to visit the TAC during less busy times such as early morning on less busy days of the week.

EXCEPTION: If a taxpayer calls the 3709 line that has already visited the TAC and scheduled an account appointment, he/she will be allowed to cancel or reschedule the appointment over the phone.

8. **Scheduling Appointments** – FA will schedule appointments for complex account issues as described below or when the taxpayer has special needs. The intent is to accommodate taxpayers with physical disabilities; however, any taxpayer who states they have a disability will receive an appointment. Appointments will not be made for return preparation over the 3709 phone line unless the taxpayer is disabled (see (9) below). There could be other instances when an appointment would be appropriate. Managers and technical employees must use their knowledge, experience and judgment to evaluate each circumstance. Probing skills should be used to determine if an appointment should be made or the issue can be resolved using toll-free numbers, visiting the TAC without an appointment or using IRS.gov. Following are situations that require FA to schedule an appointment for the taxpayer:
- The taxpayer has called and/or written to attempt to resolve an account issue and due to the nature of the problem it would be beneficial and more efficient to schedule an appointment.
 - The taxpayer needs assistance with an account issue that requires extensive research, involves multiple issues or will require a considerable amount of time to resolve.

- c. Taxpayer has special needs or circumstances and an appointment will allow him/her to make necessary arrangements to visit the TAC.
 - d. All other available options have been given to the taxpayer in lieu of an appointment, but the taxpayer still insists on an appointment to resolve an account issue. An appointment will be scheduled.
9. **Scheduling Appointments For Taxpayers With Disabilities** - In order to limit burden on disabled taxpayers, FA will schedule an appointment for any issue that is in scope. FA employees will not question the type or extent of a taxpayer's disability. The following procedures should be followed:
- a. **Account Inquiry** – Schedule an appointment if the taxpayer is disabled for any account issue. The inquiry does not have to be complex or ongoing.
 - b. **Tax Law/Procedural Inquiry** – Advise the taxpayer of the appropriate toll-free number to call for assistance. Use judgment when responding to these inquiries. Questions that are simple or straightforward in nature can be answered on the phone if the taxpayer is disabled. Examples could include inquiries as to what line on the tax return a certain type of income goes on or where to mail their tax return. Questions that are complex in nature and would require use of the Interactive Tax Law Assistance (ITLA) should be referred to toll-free.
 - c. **Return Preparation** – It must be determined if the taxpayer meets FA's return preparation criteria before an appointment is given. Precautions should be taken to avoid disabled taxpayers coming in for an appointment and being turned away because they were not advised of all the documents required. In order to accomplish this, the Return Preparation Checklist should be completed over the phone before the taxpayer is advised to visit the TAC for an appointment. The checklist can also be faxed (see IRM 11.3.1.11, *Facsimile Transmission of Tax Information*) or e-mailed to the taxpayer.

NOTE: See IRM 21.3.4.3.3.2, *Assisting Taxpayers with Disabilities*, for more information.

When To Schedule An Account Appointment	
IF	THEN
TP has an issue that could be resolved without an appointment and is not disabled.	Advise taxpayer that an appointment is not required for these services. Provide other options: toll-free, visiting TAC without an appointment or IRS.gov.
TP has account issue as outlined in a) or b) above and a	Appointment will be scheduled.

face to face meeting would better serve the taxpayer.	
TP has special needs (elderly, work schedule, etc) and wants to meet with someone face-to-face.	Appointment will be scheduled for account issues only.
TP states he/she is disabled.	An appointment will be given for any in scope service.
All other available options have been given to resolve an account issue but the taxpayer still insists on an appointment.	Appointment will be scheduled.

NOTE: TACs will schedule account appointments based on available staffing and other workload issues. Appointments should generally be scheduled within 5 business days. The 5 business day requirement may be extended during times of heavy workload.